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ten items, all of which can be measured to a nicety, except one, the value of public works. Land, for example, is worth thirty times the assessed annual rental valuation. Houses are worth eighteen times the rental. Furniture (according to insurance agents) is always worth half the value of the house. Cattle, railways, and shipping offer no difficulty. Merchandise may be taken at six months' imports and exports; and as for public buildings and works, we find churches cost £10,000 each, schools £1000, and high-roads £500 per mile.' The values thus summed up show:—

United States, . . . . .	13,600 millions sterling.
United Kingdom, . . . . .	9,600                   “
France, . . . . .	9,100                   “

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#### MORTALITY VS. IMMORTALITY.

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In an article with the above heading the *Boston Medical and Surgical Journal* justly criticises certain current methods of statistical reasoning. Parts of the article are given below.

“The Supervising Surgeon-General of the United States Marine Hospital Service in a recent weekly abstract of sanitary reports presents the following refreshing bit of information in the shape of a quotation from the *Monthly Bulletin of the State Board of Health of Iowa*, for June, 1870.

‘In 1880 the annual death-rate of Iowa was 16 per 1,000 of the living population. In 1885, with an increase of population of 225,297, the annual death-rate was 4.5 per 1,000 of the population. In 1890, with an estimated population of 2,193,477, an increase of 340,564, the annual death-rate is estimated at a fraction over 4 per 1,000. In 1883 it was only 3.7 per 1,000 of the population.

‘The records show that fully 70 per cent of the total deaths in 1880–81–82 were caused by contagious, and therefore preventable, diseases. It was not till 1883 that the work of the State Board of Health began to be realized. The saving of lives, therefore, through the sanitary and protective measures of the State Board is a record to be proud of. It is a record worthy the consideration of every thoughtful mind.’

“In the original report, from which the above statement is quoted, the following data are also printed:—

Cities.	Total deaths.	Population.	Death-rates.
Burlington, . . . . .	352	30,000	11.66
Clinton, . . . . .	228	17,000	1.30
Council Bluffs, . . . . .	229	35,000	0.06
Cedar Rapids, . . . . .	273	16,000	1.70
Davenport, . . . . .	438	33,715	12.09
Des Moines, . . . . .	438	58,000	0.75
Dubuque, . . . . .	327	35 000	9.28
Keokuk, . . . . .	192	13,151	12.00
Mt. Pleasant, . . . . .	65	1,500	4.50
Ottumwa, . . . . .	169	16,000	0.94

"The foregoing statistics are worthy of the genius of a Squeers. The conventional mode of expressing a death-rate is as a ratio per one thousand of the living population. The go-as-you-please method of the Iowa Board of Health can hardly be recommended for general adoption. Mortality is the common lot of all mankind, and it is quite plain that there is such a condition as a healthy, or, to use a better term, normal standard as a mortality-rate for a given community or population. By this is not meant the mortality-rate of selected classes."

"The mortality of city populations, large and small, in the United States, may be stated, with few exceptions, as from eighteen per thousand upwards; and for rural populations in well-settled districts as from eleven per thousand and upwards. But when such figures as 3.07 per thousand for a single year for a population of about two millions are quoted, it is time to call for a recount of ballots, and to inquire what are the sources from which such an estimate is made. It is not strange that such claims are made by a Western state; but when the head of a department which assumes to itself much of the sanitary care of the nation, and is supposed to be an authority in vital statistics, publishes such data seriously as a contribution to the vital statistics of the country, we would respectfully call them in question."

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#### REVENUE STATISTICS OF ENGLAND.

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In an article on *The Half-Year's Revenue*, the *London Economist*, Oct. 4, 1890, comments upon the unsatisfactory form and the indefiniteness of the Revenue statistics as presented by the Treasury. Readers of *Statistics of Municipal Finance*, by Dr. H. B. Gardner,